IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE THIRD DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI JUSTICE N.V. RAMANA

WRIT PETITION NO.7635 of 1998

Between:

D.Venkata Subba Reddy S/o Ramalinga Reddy
R/o Rettapalli (V) Chillakur (M),
Nellore (D).

..... PETITIONER

AND

1 The Secretary, State Transport Authority,
Hyderabad.
2 The Secretary, Regional Transport Authority,
Nellore.

....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ, order or direction, more particularly a Writ of Mandamus directing the 2nd respondent to register the vehicle of the petitioner and issue registration mark.

Counsel for the Petitioner: MR.G.RAMACHANDRA REDDY

Counsel for the Respondents: GP FOR TRANSPORT

The Court made the following:

ORDER:

The petitioner filed the present writ petition seeking to direct the 2nd respondent to register his vehicle and assign the registration mark to it.

It is submitted by the learned Government Pleader for Transport and conceded by the learned counsel for the petitioner that the subject matter of this writ petition is squarely covered by the judgment of this Court (W.P.No.8642 of 1998 and Batch, dated 21.08.2002) in **Transport Corporation of India v. Transport Commissioner, Hyderabad**[1], wherein this Court elaborately considered the matter and dismissed the writ petition. The relevant portion of the order reads as under;

> ……."As indicated, Section 23 of the A.P.Tax on Entry of Motor Vehicles into Local Areas Act, 1996 imposes a restriction on the registering authorities not to register a vehicle which is purchased outside the State and brought within the State unless entry tax has been paid in respect of such vehicle. This provision cannot be said to be repugnant to Section 45 of the Motor Vehicles Act (Central Act No.59 of 1988) inasmuch as the said provision is only intended to plug the leakage of revenue as the State is not getting any revenue on the vehicles which are purchased outside the State and brought into the State. Therefore, in order to arrest tax evasion, as is evident from the statement of objects and reasons of the said Act, such legislation is enacted. The levy of tax under Section 3 of the said Act is only compensatory in nature to obviate the loss of revenue to the State as the vehicle was purchased outside the State and the purchasers avoided payment of sales tax or purchase tax, which they are obliged to pay if the vehicle had been purchased within the state. Thus, it cannot be said that the provisions of Section 23 of the said Act come into conflict with the provisions under section 45 of the Motor Vehicles Act."

In the circumstances, following the above judgment, this writ petition is also dismissed for the same and similar reasons. No costs.

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N.V. RAMANA, J.

Date: 03.03.2005

Nsr/Tvk

To

1 The Secretary, State Transport Authority,
Hyderabad.
2 The Secretary, Regional Transport Authority,
Nellore.

3 Two CCs to GP for Transport, High Court of AP, Hyderabad (OUT)

4 Two CD copies

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